UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/AC.96/800
23 September 1992

ENGLISH
Original: ENGLISH

EXECUTIVE COMMITTEE OF THE
HIGH COMMISSIONER'S PROGRAMME

Forty-third session

UNHCR ACTIVITIES FINANCED FROM VOLUNTARY FUNDS
REPORT FOR 1991-1992 AND PROPOSED PROGRAMMES AND BUDGET FOR 1993

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the High Commissioner's report on UNHCR activities financed by voluntary funds for 1991-1992 and proposed programmes and budget for 1993, as contained in the overview document (A/AC.96/798) and Parts I to VI of document A/AC.96/793. The Committee has also considered the document on Classification of activities/categorization of posts (EC/1992/SC.2/CRP.17). In addition, the Committee had before it the Report of the Board of Auditors to the General Assembly on the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1991 (A/AC.96/797). During consideration of the above reports, representatives of the High Commissioner submitted additional information to the Committee.

General Observations

2. The Advisory Committee is experiencing difficulties in considering the UNHCR reports sufficiently in detail in view of the submission of the documents at the beginning of September and the High Commissioner's request to

submit the Committee's report by mid-September for early consideration by the Executive Committee. Bearing in mind the rapidly increasing scope and complexity of UNHCR activities with projected needs of $ 1,083.8 million for 1992 (see annex), the Advisory Committee believes that it requires sufficient time to properly discharge its responsibilities. The Advisory Committee therefore requests that the Executive Committee consider this issue, including the possibility of meeting at a later stage, to enable the Advisory Committee to carry out a detailed and careful review of the High Commissioner's proposals.

3. The Advisory Committee commends UNHCR for the measures taken to improve the budget format, as recommended by the Committee in its last report on UNHCR activities for 1990-1991. The Committee welcomes the new tables IV.7 and IV.8 in the overview document on staffing levels (PSA/PPE) for General Programmes and Special Programmes, table IV.4 on support costs, consolidating PSA and PPE support costs by category and object of expenditure, table IV.6 on overall staffing levels for all sources of funding as well as summary tables 1 and 2, consolidating all voluntary funds expenditures and budget estimates at the country level. The Committee further welcomes the additional information on Emergency Fund allocations (see paras. 21 to 23 below).

4. Considering the substantial increase in UNHCR activities and resource requirements (see paras. 14 and 15 below), the Committee believes that the time has come for the Office of the High Commissioner to emphasize and substantiate in its report on the proposed programme and budget the administrative and budgetary implications of actual and projected activities financed by voluntary funds. In this connection, the Committee recalls its observation in its last report on UNHCR activities for 1990-1991 that there is a need for simplification and more transparency of the reports on UNHCR programmes and budget. The Committee is of the view that the current extensive description of UNHCR activities in the overview is too general and duplicates to a large extent information available in other documents such as the Report of the High Commissioner to the Economic and Social Council (ECOSOC). In this connection, the High Commissioner may wish to consider the need to delete from the overview document information that is also found in the report submitted to ECOSOC. The Committee believes that the narrative part of the overview and the regional parts could be streamlined considerably. This will leave room for more specific information on programmes and budget performance in the previous year and corresponding proposals with detailed cost estimates for the next year; such proposals should clearly indicate the objects of expenditure and justify any increase or decrease in resources.

5. For example, with regard to support costs under General Programmes in 1991, it is stated in the overview (para. 86) that "increases of nearly $ 4.5 million in salaries and common staff costs in the field were partially offset by a decrease of $ 3.8 million in expenditure for general operating expenses and non-expendable property, as economies in those items continued to be maintained". As for headquarters, "increases of nearly $ 2 million in salaries and common staff costs were offset by a similar decrease in non-staff costs as economies were imposed throughout the year". The Committee notes that such changes should be explained in detail in the budget performance report for a proper analysis of the actual support costs.

6. With regard to programme management and implementation, reference is made in the overview (para. 98) to the actual closure of 19 sub- or field offices in 1991 and 1992 and the planned closure of up to 10 more offices in the field by mid-1993 and the opening of 19 new country offices and 39 new sub- or field offices. The Committee notes that the resulting savings for the closure or the estimated additional costs for the opening of offices in the field should be specified in the regional parts of the budget by objects of expenditure and could be summarized in the overview document.

7. With regard to staffing levels, the Committee recalls its observation in its last report on UNHCR activities for 1990-1991 that:

> "it is essential that the overview document contain a consolidated table on the staffing of its field offices and units at Headquarters for all categories of personnel, indicating actual and proposed redeployments, reclassifications, abolition and establishment of regular budget and project posts. Justification for changes in staffing should be provided in relevant parts of the budget."

The Committee recognizes the improvement in table IV.7 of the overview; however, the changes in terms of total staffing levels do not show which posts have been redeployed, upgraded, established or abolished. The Committee notes that such changes need to be specified in each case and should be clearly indicated in the table per country and headquarters division with a justification in the relevant parts of the budget.

8. As regards the analysis of the overall staffing levels (table IV.6), the Committee believes that it would be useful to indicate in the table the total number of Professional posts by grade and the number of posts in other categories for both regular budget and project posts as well as the percentage of posts at headquarters compared to the field for each year.

9. The Committee welcomed the activities of the High Commissioner to strengthen the support services for a more effective programme management and implementation, in particular in the areas of telecommunications (para. 120), information systems (para. 129 to 140) and evaluation (paras. 141 to 144). The Committee notes that such activities should be substantiated in the budget with cost estimates by objects of expenditure and justifications for changes in costs. The Committee also believes that the main components of human resources management such as staff security, recruitment, career development and training (paras. 145 to 167) as well as public information (paras. 168 to 171) can be presented in a more concise manner, including cost estimates.

10. Furthermore, the Committee recalls that it considered in March 1992 the proposal of the High Commissioner to relocate UNHCR headquarters to the Immeuble Administratif de Montbrillant (IAM) in Geneva (EC/SC.2/1992/CRP.27/Rev.1) 1/ which was submitted in the report of the

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1/ The symbol of Conference Room Paper EC/SC.2/1992/CRP.27/Rev.1 submitted in the report of the Secretary-General was subsequently amended by UNHCR to read EC/SC.2/1991/CRP.27/Rev.1.

Secretary-General (A/CN.1/R.1152). The Committee informed the High Commissioner that it had no objection to the proposed rental of the new building in late 1993/early 1994 at SwF 4,728,000 per year, including SwF 3,748,000 as loan repayments, and SwF 980,000 for building maintenance subject to UNHCR's further renegotiating the overall terms of the offer, including rental and maintenance costs. The Committee points out that the budget document should have contained a concise description of the project, including detailed cost estimates of the proposed relocation by objects of expenditure such as rent, building maintenance, capital expenditures and installation costs.

11. As regards the presentation of UNHCR activities per country in document A/AC.96/793 (Part I to VI), the Committee is of the view that the sectoral breakdown of the revised care and maintenance allocation and the proposed appropriation for local settlement for a country could be consolidated or merged, where applicable, with the table on UNHCR expenditure in that country, and that other types of activities such as voluntary repatriation could be programmed, costed and justified, thus making the presentation more transparent.

12. Upon inquiry, the Committee was provided with a provisional list of documents to be submitted to the forty-third session of the Executive Committee, including the General Series, documents for the Sub-Committee on Administration and Financial Matters and the Sub-Committee of the Whole on International Protection and a large number of conference room papers issued in 1992. The Committee is of the view that the overview should make reference to all other relevant UNHCR documents and contain specific information on matters with administrative and budgetary implications which were reported to the Sub-Committee on Administrative and Financial Matters during the current budget year. During discussions, the Advisory Committee exchanged views with the representatives of the High Commissioner and trusts that future submissions on the programmes and budget of UNHCR activities will be presented accordingly.

Funding needs and income projections

13. The Committee notes that the overview and the regional parts do not contain information on actual and projected income which is contained in other documents (see Voluntary Funds administered by the United Nations High Commissioner for Refugees, Accounts for the year 1991 (A/AC.96/796) and Report on the Status of Contributions to UNHCR Voluntary Funds as of 31 May 1992 (A/AC.96/795)). Upon inquiry, the Committee was provided with an advance copy of a table on UNHCR funding requirements for 1992 as at 1 September 1992 (see attached Annex 1) which will be included in the document Update of UNHCR Programme and Funding projections for 1992 and 1993 (EC/1992/SC.2/CRP.18) for submission to the forty-third session of the Executive Committee. The Committee is of the view that the most recent information on programme needs for the current budget year as well as income received, projected further income and projected shortfall, if applicable, is essential for the review of the UNHCR programmes and budget and should be included in the overview which may be updated during consideration of the item.

14. The Committee notes that funding requirements for 1992 amount to $ 938.5 million. The Committee further notes that the income received as at 1 September 1992 amounts to $ 623.0 million, further income is projected at $ 198.5 million, resulting in total projected income of $ 821.5 million; the projected shortfall for 1992 as at 1 September 1992 is $ 117 million. In this connection, the Committee was informed that the High Commissioner expects full funding of all 1992 requirements under General Programmes and that fund-raising efforts continue to meet the overall projected shortfall.

15. The Committee notes that the table on programme/funding requirements for 1992 includes developmental funding projected at $ 21.2 million. Upon inquiry, the Committee was informed that UNHCR acts as a catalyst in relation to development related projects and facilitates in some instances the transfer of funds from donors to developmental agencies such as the World Bank and the International Fund for Agricultural Development (IFAD) which carry out projects related to refugees. Accordingly, the High Commissioner is traditionally encouraging the involvement of developmental agencies which promote self-sufficiency of refugees and durable solutions, especially voluntary repatriation. The Committee is of the view that the relationship of UNHCR with developmental agencies which design, execute, finance and audit these projects needs to be clarified in the documents on the programmes and budget of UNHCR activities. The Committee trusts that this cooperation does not lead to duplication or result in additional costs that are not reimbursed to the Office of the High Commissioner.

Overall expenditure

16. The Committee was provided with three tables on 1991 UNHCR expenditure, 1992 initial and revised estimates and 1993 projections: Table A summarizes by region total UNHCR expenditure in 1991 from all sources of funding and provides the 1992 initial and revised/approved estimates as well as projections for 1993. Table B provides a breakdown of these amounts by allocations (operations and programme support & administration) and source of funds (Regular Budget, General Programmes and Special Programmes). In table C the programme support and administration totals are broken down by source of funds. Information regarding Special Programme budgets has been included to provide a complete list of expenditures. The Committee recalls its request in its last report on UNHCR activities for 1990-1991 that these tables be included in the overview document and trusts that they will be included in the report on UNHCR activities for 1992-1993.

TABLE A

TOTAL UNHCR EXPENDITURE IN 1991, ESTIMATES FOR 1992 AND PROJECTIONS FOR 1993

REGIONAL BUREAU/ OVERALL ALLOCATIONS	1991		1992				1993	
	EXPENDITURE		INITIAL ESTIMATES		REVISED ESTIMATES		PROJECTIONS	
	US$ '000	%	US$ '000	%	US$ '000	%	US$ '000	%
Africa	290,939.3	33.0%	180,555.8	30.1%	306,545.8	30.0%	234,103.9	35.1%
Asia and Oceania	141,907.0	16.1%	136,563.3	22.8%	220,281.6	21.5%	156,858.3	23.5%
Europe	37,937.3	4.3%	24,707.1	4.1%	171,651.1	16.8%	26,126.8	3.9%
The Americas	46,456.0	5.3%	40,474.7	6.7%	55,548.8	5.4%	37,995.5	5.7%
South West Asia, North Africa & the Middle East	287,335.1	32.5%	96,695.0	16.1%	193,404.9	18.9%	126,465.3	18.9%
Overall allocations	78,362.9	8.9%	121,018.3	20.2%	75,881.7	7.4%	86,147.5	12.9%
SUB-TOTAL	882,937.6	100.0%	600,014.2	100.0%	1,023,313.9	100.0%	667,697.3	100.0%
General Allocation for Voluntary Repatriation					3,344.0	a/	15,000.0	
Programme Reserve	b/		32,095.9		7,000.0		31,204.8	
Emergency Fund	b/		20,000.0		8,062.0		20,000.0	
TOTAL	882,937.6		652,110.1		1,041,719.9		733,902.1	

a/ represents unallocated balance of the Overall Allocation for Voluntary Repatriation of $ 18.0 million approved by the SCAF on 13 December 1991. Reduction to $ 15.0 million approved by EXCOM in June 1992;

b/ Actual expenditure are included above in the relevant regions.

TABLE B

TOTAL UNHCR EXPENDITURE IN 1991, ESTIMATES FOR 1992 AND PROJECTIONS FOR 1993

(by allocations and sources of funds)

ALLOCATIONS/ SOURCE OF FUNDS	1991 EXPENDITURE		1992 INITIAL ESTIMATES		1992 REVISED ESTIMATES		1993 PROJECTIONS	
	US$ '000	%	US$ '000	%	US$ '000	%	US$ '000	%
Allocation								
Operations	796,577.6	90.2%	573,371.9	87.9%	960,022.6	92.2%	654,732.1	89.2%
Programme Support & Administration	86,360.0	9.8%	78,738.2	12.1%	81,697.3	7.8%	79,170.0	10.8%
TOTAL	882,937.6	100.0%	652,110.1	100.0%	1,041,719.9	100.0%	733,902.1	100.0%
Source of funds								
Regular Budget	20,390.0	2.3%	17,185.6	2.6%	20,076.9	1.9%	20,949.0	2.9%
General Programmes	369,982.6	41.9%	373,054.8	57.2%	386,443.0	37.1%	378,249.0	51.5%
Special Programmes	492,565.0	55.8%	261,869.7	40.2%	635,200.0	61.0%	334,704.1	45.6%
TOTAL	882,937.6	100.0%	652,110.1	100.0%	1,041,719.9	100.0%	733,902.1	100.0%

TABLE C

BREAKDOWN OF UNHCR PROGRAMME SUPPORT AND ADMINISTRATIVE COSTS BY SOURCE OF FUNDS

FOR 1991 EXPENDITURE, 1992 (INITIAL AND REVISED) AND 1993

SOURCE OF FUNDS	1991 EXPENDITURE		1992 INITIAL ESTIMATES		1992 REVISED ESTIMATES		1993 PROJECTIONS	
	US$ '000	%	US$ '000	%	US$ '000	%	US$ '000	%
Regular Budget	20,390.0	23.6%	17,185.6	21.8%	20,076.9	24.6%	20,949.0	26.5%
General Programmes	59,402.3	68.8%	57,032.9	72.4%	56,562.9	69.2%	53,368.7	67.4%
Special Programmes	6,567.7	7.6%	4,519.7	5.7%	5,057.5	6.2%	4,852.3	6.1%
TOTAL	86,360.0	100.0%	78,738.2	100.0%	81,697.3	100.0%	79,170.0	100.0%

General Programmes

17. The Committee notes that the total expenditure for 1991 General Programmes in the end-of-year accounts amounted to $ 369,982.6 million, including expenditures under the Programme Reserve and the Emergency Fund and a reduction of $ 19,884.9 million for internal transportation, storage and handling (ITSH) met through the World Food Programme (WFP) (table IV.1). As indicated in paragraph 62 of the overview, the forty-second session of the Executive Committee approved a budget for 1992 General Programmes of $ 373,054,800, including $ 20 million for the Emergency Fund, which was subsequently increased by the Executive Committee at its special session in June 1992 to $ 386,443,000 (A/AC.96/791) to cover new needs, particularly in Africa (see table B above). Details of these estimates and overall allocations are included in document A/AC.96/793 (Part I to VI).

18. As indicated in paragraph 67 of the overview, the new agreement on division of responsibilities between WFP and UNHCR has come into effect and, on a country-by-country basis, WFP will progressively assume responsibility for the movement of basic food items from ports of entry to Extended Delivery Points inside the recipient country. The Committee was informed that WFP has assumed full responsibility for resource mobilization - both money and basic food - as of 1 January 1992, but will only gradually assume operational responsibility for ITSH; therefore until such time as WFP has fully assumed the latter responsibility, UNHCR will continue to indicate the amount that it expects to be reimbursed. In this connection, the Committee notes from table IV.1 that estimated needs for ITSH of $ 28.2 million and $ 30.3 million have been indicated respectively for the 1992 proposed revised budget and the initial 1993 estimates; however, the amounts to be reimbursed by WFP have been excluded from the budget estimates and no appropriations for ITSH have been requested from the Executive Committee.

19. The Committee notes that in view of recent massive displacements, the High Commissioner sees a need to identify ways both of preventing the emergence of new refugee crises and promoting voluntary repatriation as a meaningful and enduring solution. As indicated in the overview (paras. 21 to 25), more generally, the High Commissioner has adopted a three-pronged strategy involving enhanced emergency response, the intensified pursuit of durable solutions, notably through voluntary repatriation, and innovative approaches in the field of prevention. The Committee fully concurs in the High Commissioner's views and welcomes her efforts for closer cooperation with other agencies in the area of refugee aid and development to meet urgent humanitarian needs, help avert new refugee flows, encourage voluntary repatriation and enhance reintegration and rehabilitation.

Programme Reserve

20. The Committee notes that the increase in the Programme Reserve from 3 to 10 per cent of programmed activities at a level of $ 32,095,900 in 1992 has enabled the High Commissioner to respond promptly to the rapidly changing programme needs without having to resort to a large number of special funding appeals. The Committee further notes that the proposed 1993 Programme Reserve

is again 10 per cent of programmed activities, or $ 31,204,800, to cover unexpected increases in project costs, to meet the costs of modifications to 1993 projects or to increase existing allocations (paras. 70 and 71). The Committee recommends that in future budget submissions an indication be made of all allocations from the Programme Reserve for the previous and the current year and an explanation in detail of the specific pupose and utilization in each case.

Emergency Fund and emergency preparedness/response

21. The Committee appreciates that UNHCR was able to deal effectively with the recent large number of emergencies, in particular in the Horn of Africa, southern Africa, Asia and Central and Eastern Europe, and was informed that substantial emergency assistance has been provided in 1992 to Burkina Faso, Kenya, Liberia, Uganda, Bangladesh, China, Nepal, Dominican Republic, Haiti and Yemen. The Committee notes that the expansion of the Emergency Fund in 1991 from $ 10 to $ 20 million has provided the Office of the High Commissioner with more flexibility to respond to emergencies. The total emergency fund allocations from 1 January to 31 May 1992 amounted to $ 11.9 million (table IV.2); the Committee was informed that these allocations increased to $ 19.3 million by 31 August 1992. Upon inquiry, the representatives of the High Commissioner stated that given the acceptance of the current arrangement whereby obligations entered into under the Emergency Fund are sometimes cancelled on receipt of funds on special appeals, the current level of $ 20 million is considered sufficient.

22. The Committee notes that a comprehensive report on the implementation and an initial evaluation of the measures taken to enhance UNHCR's emergency preparedness and response capacity is provided in document EC/1992/SC.2/CRP.15 for submission to the forty-third session of the Executive Committee. The Committee believes that it would have been useful to summarize in the overview the implementation and assessment of this important measure which has been considered a top priority of the High Commissioner, with the strong endorsement of the Executive Committee (para. 107). Upon inquiry, the Committee was informed that the 1991 expenditure for the emergency preparedness project amounted to $ 24,035 for staff costs and $ 1,560,000 for stockpiling of which $ 810,000 were financed from the Emergency Fund (project extended to 30 June 1992); the 1992 staff costs for 5 Emergency Preparedness and Response Officers (5 L-4 and 3 General Service) are estimated at $ 917,700.

23. The Committee recalls its extensive observations on this project in its last report on UNHCR activities in 1990-1991 and trusts that in future the overview will contain a performance report on the emergency preparedness and response project, indicating in a comprehensive table all objects of expenditure such as salaries (Professional and GS), common staff costs, travel, general operating costs, supplies and materials, permanent equipment and stockpiling, and the cost estimates for the next year with justifications for any change.

Classification of Director (D-2) and other posts

24. The Committee recalls that the Executive Committee, at its meeting held at Geneva on 26 June 1992, inter alia,

"requested the High Commissioner to pursue her efforts to elaborate a human-resource development strategy along the broad lines set out in EC/1992/SC.2/CRP.2;

"expressed no objection in principle to the upgrading of four D-1 posts to the D-2 level, and bearing in mind the ACABQ comments on this issue, asked, in particular, that the High Commissioner pursue practical measures aimed at a coherent and practical policy for the proper grading of posts at headquarters and in the field, and that she report by the forty-fourth session of the Executive Committee on the steps taken to implement these measures and the comments of the ACABQ thereon."

25. Upon inquiry, the Advisory Committee was informed that the Executive Committee, at its special session on 26 June 1992, had approved the upgrading of four D-1 posts to the D-2 level and that the related costs of $ 76,000 will be absorbed within the existing resources and be reflected in the budget for 1993. The Committee points out that the status of this proposal should have been reflected in the overview and relevant parts of the budget for 1992 and any changes in the organizational and personnel structure of the Office of the High Commissioner, in particular at the senior level, should be clearly indicated in the report on the programmes and budget of UNHCR activities.

Classification of activities/categorization of posts (EC/1992/SC.2/CRP.17)

26. The Committee welcomes the steps being taken by the High Commissioner to analyse the distribution of posts between Programme Support and Administration (PSA) and Project Personnel Expenditure (PPE), as recommended by the Advisory Committee in its last report, and the attempt to establish a rationale for a proper categorization of posts based on the functions carried out by each post as well as the programme to which they belong. The Committee notes that the basic categorization will be substantive/statutory activities and operational activities; in addition there will be a category relating to Executive Direction and Management and a further category of support activities.

27. The Committee was informed that this exercise should not change the total number of posts, only the distribution of posts in the different categories, in particular Programme Support and Administration posts. The representatives of the High Commissioner indicated that document EC/1992/SC.2/CRP.17 sets out the broad principles of this review and that UNHCR intends to submit to the 1993 spring session of the Advisory Committee a mock exercise, should the proposed concept be approved by the Executive Committee at its forty-third session, and to present the revised distribution of posts by the new categories in 1994. Considering the difficulties in differentiating clearly between substantive/statutory and operational activities in some cases as well as in determining fully all support activities, the Advisory Committee trusts that the proposals will be carried out in a pragmatic and common-sense manner.

Support costs

28. According to summary table 3 of the overview, the 1991 Special Programmes amounted to $ 485.9 million for operations and $ 6.5 million for Programme Support and Administration (PSA) and are projected respectively at

$ 329.8 million and $ 4.8 million for 1993. In the opinion of the Advisory Committee the above amounts for programme support and administration costs under Special Programmes appear to be low and there is an imbalance towards General Programmes in overheads. According to table IV.4 of the overview, the 1992 PSA costs for General Programmes amounted to $ 59.4 million compared to $ 6.5 million for Special Programmes and for 1993 are projected at $ 53.3 million and $ 4.8 million respectively. The representatives of the High Commissioner stated that a substantial number of posts charged to General Programmes are also carrying out functions related to Special Programmes; another factor is the difficulty to project activities and costs under Special Programmes. The Advisory Committee trusts that the application of classification proposals will lead to a more accurate distribution of programme support costs that should be charged to Special Programmes.

29. The Committee notes in the regional parts of the budget document (A/AC.96/793, Part I to V) that the revised 1992 care and maintenance allocations and the proposed appropriations for local settlements in 1993 include under General Programmes a separate item for agency operational support, in addition to project personnel. According to summary table 5 of the overview, the total agency operational support in the 1992 approved budget amounts to $ 19.1 million, or about 6 per cent of the total General Programmes allocation, compared to $ 39.8 million, or 12.4 per cent, for Project Personnel (PPE) and $ 57.0 million, or 17.7 per cent, for Programme Support and Administration (PSA).

30. The Committee was informed that the agency operational support represents UNHCR support to implementing partners, including expenditures for such objects as staff costs, travel, contractual services, supplies and equipment. In this connection, the Committee is of the view that in order to enhance transparency, it would be useful to explain and justify clearly in the document the level, scope and composition of agency operational support, and to indicate how these expenditures are being estimated. The Committee further recommends to include in the budget table on total support costs (table IV.4) the total agency operational support costs along with the PSA and PPE costs.

Interest and exchange gains/losses

31. As indicated in the overview (para. 88), the revised 1992 estimates for PSA/PPE at headquarters were calculated on the basis of SwF 1.49 to one US dollar, taking into account the favourable exchange rate during the first five months of 1992, with a resulting exchange gain of $ 830,000. The Committee notes that the combined effect of variations in exchange rates in the field and higher than anticipated inflation worldwide required an increase in the support budgets in the field of $ 1.99 million and a net overall increase of $ 1.16 million for 1992. The Committee was informed that the additional requirements due to the recent substantial devaluation of the US dollar and inflation would be absorbed from the Programme Reserve and savings made in 1992. The Committee believes that in view of the current large fluctuations in US dollar values and the high inflation, the situation needs to be monitored carefully throughout the year and adjustments should be clearly reflected in the revised budget for the current year.

Report of the Board of Auditors on the accounts of UNHCR for the year ended 31 December 1991 (A/AC.96/797)

32. The Committee will consider the Report of the Board of Auditors to the General Assembly on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 1991 in the context of its review of the financial reports, audited financial statement and reports of the Board of Auditors on the United Nations and its subsidiary organs and wi make its observations and comments thereon in its report to the forty-sevent session of the General Assembly.

33. In this connection, the Committee had an exchange of views with the representatives of the High Commissioner. The Committee intends to submit specific recommendations on this subject to the General Assembly at its forty-seventh session.

UNHCR - PROGRAMME/FUNDING REQUIREMENTS FOR 1992

(as at 1.9.1992 - in millions of US dollars)

FUNDING SOURCE/PROGRAMMES	1992 PROGRAMME NEEDS AS PROJECTED AT 1.9.92 (1)	OBLIGATIONS AS AT 1.9.92 (2)	UNOBLIGATED FUNDS BROUGHT FORWARD FROM 1991 (3)	1992 FUNDING REQUIREMENTS (1-3) (4)	FORECAST OF 1992 INCOME: INCOME RECEIVED AS AT 1.9.92 (5)	FORECAST OF 1992 INCOME: PROJECTED FURTHER INCOME (6)	FORECAST OF 1992 INCOME: TOTAL PROJ. INCOME (5+6) (7)	REMAINING NEEDS/ PROJECTED SHORTFALL (4 - 7) (8)	FUNDS AVAILABLE FOR OBLIGATIONS (3+5-2) (9)
II. HUMANITARIAN FUNDS									
[A] GENERAL PROGRAMMES (revised 1992)									
(i) Annual Programme	356.1	253.6			280.5				
(ii) Emergency Fund	20.0	14.9	49.7	336.7	0.1	56.1	336.7	0.0	61.8
(iii) Repatriation Allocation a/	3.3				-				
(iv) Programme Reserve	7.0				-				
Sub-total [A]	386.4	268.5	49.7	336.7	280.6	56.1	336.7	0.0	61.8
[B] SPECIAL PROGRAMMES									
(i) Repatriation programmes to:									
Africa: Angola	26.0 b/	1.1	-	26.0	2.9				1.8
Burundi	1.6		-	1.6	-				0.0
Chad	- c/		-	0.0	-				0.0
Ethiopia	24.6	7.4	3.3	21.3	7.6				3.5
Ethiopia (Eritrea)	16.0	3.6	2.6	13.4	7.5				6.5
Liberia	1.6 d/		-	1.6	-				0.0
Mozambique	7.6	2.6	2.1	5.5	1.5	24.0	55.7	39.0	1.0
Rwanda	0.4	0.1	0.2	0.2	-				0.1
Sierra Leone	2.0		-	2.0	-				0.0
Somalia	13.5	7.4	6.9	6.6	3.2				2.7
South Africa	14.9	13.7	12.3	2.6	2.6				1.2
L. America: Guatemala	10.0	2.5	0.7	9.3	2.6				0.8
Various e/	5.2	2.8	0.6	4.6	3.8				1.6
Europe: Various countries	- f/		-	0.0	-				0.0
Sub-total (i)	123.4	41.2	28.7	94.7	31.7	24.0	55.7	39.0	19.2

FUNDING SOURCE/PROGRAMMES	1992 PROGRAMME NEEDS AS PROJECTED AT 1.9.92 (1)	OBLIGATIONS AS AT 1.9.92 (2)	UNOBLIGATED FUNDS BROUGHT FORWARD FROM 1991 (3)	1992 FUNDING REQUIREMENTS (1-3) (4)	FORECAST OF 1992 INCOME: INCOME RECEIVED AS AT 1.9.92 (5)	PROJECTED FURTHER INCOME (6)	TOTAL PROJ. INCOME (5+6) (7)	REMAINING NEEDS/ PROJECTED SHORTFALL (4 - 7) (8)	FUNDS AVAILABLE FOR OBLIGATIONS (3+5-2) (9)
(ii) Comprehensive Plan of Action - Indochinese Refs:	95.1	32.0	10.0	85.1	45.0	17.0	62.0	23.1	23.0
(iii) Education Account	3.5	1.2	4.0	(0.5)	0.0	-	0.0	(0.5)	2.8
(iv) Others									
Bangladesh	27.5 g/	12.1	-	27.5	17.4	4.0	21.4	6.1	5.3
Sri Lanka	4.7	1.7	0.6	4.1	1.8	1.0	2.8	1.3	0.7
Nicaragua h/	10.5	7.5	0.7	9.8	9.1	-	9.1	0.7	2.3
Turkey(Iraqi nationals) i/	4.9	2.5	4.9	0.0	-	-	0.0	0.0	2.4
Pakistan j/	5.9		-	5.9	-	-	0.0	5.9	0.0
Miscellaneous	7.0	6.9	2.2	4.8	4.8	-	4.8	0.0	0.1
Sub-total (iv)	60.5	30.7	8.4	52.1	33.1	5.0	38.1	14.0	10.8
Sub-total [B]	282.5	105.1	51.1	231.4	109.8	46.0	155.8	75.6	55.8
Total (I.)	668.9	373.6	100.8	568.1	390.4	102.1	492.5	75.6	117.6
III. SPECIAL TRUST FUNDS *									
Extra-budgetary Food k/	10.0	5.1	-	10.0	6.8	3.2	10.0	0.0	1.7
Cyprus Operation	10.5	7.5	0.5	10.0	10.0		10.0	0.0	3.0
JPOs	5.0	4.0	4.6	0.4	0.4	-	0.4	0.0	1.0
Total (II.)	25.5	16.6	5.1	20.4	17.2	3.2	20.4	0.0	5.7
Sub-Total (I+II)	694.4	390.2	105.9	588.5	407.6	105.3	512.9	75.6	123.3
IIII. DEVELOPMENTAL FUNDING *									
Iran (IFAD)	4.0	1.0	1.0	3.0	-	l)	l)	l)	0.0
Pakistan (World Bank III)	9.0		-	9.0	-	l) 3.0	l) 7.5	l) 10.6	0.0
Latin America - various l/	8.2	4.5	2.1	6.1	4.5	l)	l)		2.1

Total (III.)	21.2	5.5	3.1	18.1	4.5	3.0	7.5	10.6	2.1

FUNDING SOURCE/PROGRAMMES	1992 PROGRAMME NEEDS AS PROJECTED AT 1.9.92 (1)	OBLIGATIONS AS AT 1.9.92 (2)	UNOBLIGATED FUNDS BROUGHT FORWARD FROM 1991 (3)	1992 FUNDING REQUIREMENTS (1-3) (4)	FORECAST OF 1992 INCOME: INCOME RECEIVED AS AT 1.9.92 (5)	FORECAST OF 1992 INCOME: PROJECTED FURTHER INCOME (6)	FORECAST OF 1992 INCOME: TOTAL PROJ. INCOME (5+6) (7)	REMAINING NEEDS/ PROJECTED SHORTFALL (4 - 7) (8)
IV. FUNDING APPEALS BY								
UN SECRETARY GENERAL *								
Afghanistan repatriation	62.3 m/	33.5	6.5	55.8	32.1	8.0	40.1	15.7
Cambodia repatriation	45.0 n/	34.0	0.8	44.2	44.2	0.0	44.2	0.0
Plan of Action relating								
to Gulf Crisis	33.5 o/	29.7	10.3	23.2	22.2	0.5	22.7	0.5
Western Sahara	13.4 p/	0.1	13.4	0.0	-	-	0.0	0.0
Yugoslavia	214.0 q/	78.4	5.3	208.7	112.4	81.7	194.1	14.6
Total (IV.)	368.2	175.7	36.3	331.9	210.9	90.2	301.1	30.8
GRAND TOTAL	1,083.8	571.4	145.3	938.5	623.0	198.5	821.5	117.0

* these programmes/projects also fall within the category of "Special Programmes".

a/ The SCAF of 13 December 1991 approved $18.0 million for an allocation for Voluntary Repatriation through transfers from other appropriations; by 31 May 1992 $11,656,000 have been allocated and are shown under Annual Programme; this allocation was reduced in the revised 1992 General Programmes Target approved at the June Session of EXCOM, thus leaving an unallocated balance of $3.3 million for the remainder of the year;

b/ in addition US$ 7.0 million have been allocated from the General Programmes - Allocation for Voluntary Repatriation;

c/ US$ 1.3 million have been allocated from the General Programmes - Allocation for Voluntary Repatriation;

d/ in addition $0.8 million have been allocated from the General Programmes - Overall Allocation for Voluntary Repatriation;

e/ includes various returnee projects in Chile, El Salvador, Haiti and Suriname; in addition $0.4 million for Haiti allocated from General Programmes - Allocation for Voluntary Repatriation;

f/ it is intended to meet any requirements from the General Programmes - Allocation for Voluntary Repatriation;

g/ in addition US$ 1.6 million have been allocated from the Emergency Fund;

h/ primarily Quick Impact Projects (QIPS);

i/ funds held in trust pending project reformulation;

j/ mainly covering Kerosene;

k/ covers mainly complementary food items as well as other food commodities chanelled through UNHCR;

l/ comprises CIREFCA projects including the CIREFCA Support Unit and PRODERE projects;

m/ represents likely UNHCR level of activities within the Emergency Humanitarian Assistance for Afghanistan;

n/ represents UNHCR's anticipated needs in 1992 within the UN Repatriation Plan; actual income received totals $57.8 million of which $13.6 million will be applied against 1993 needs;

o/ represents UNHCR's anticipated needs in 1992 within the Regional Humanitarian Plan of Action relating to the Gulf Crisis;

p/ excludes some US$ 17.6 million of needs expected to be met through contributions in kind;

q/ represents UNHCR's anticipated needs in 1992 within the UNHCR Humanitarian Assistance in former Yugoslavia;

UNHCR/3.9.92